



The Influence of Taxpayer Knowledge, Tax Sanctions, and Mobile SAMSAT System on the Compliance of Motor Vehicle Taxpayers at Pamulang University

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ABSTRACT

This consider points to decide the impact of citizen information, assess sanctions, and the portable samsat framework on the compliance of engine vehicle citizens at Pamulang College.

The populace and test of this think about were 92 respondents from understudies in semesters 4,5, and 6. The information collection handle employments essential information, one existing information is information that's directly obtained from the first information source so that the information gotten reflects the real circumstance or reality. The information utilized is quantitative information sourced from essential information, at that point the collected information is analyzed utilizing graphic investigation strategies, classical suspicion testing, legitimacy, unwavering quality and theory testing.

INTRODUCTION

Motor vehicle tax is one of the important sources of revenue for local governments, playing a significant role in supporting development and providing public services. The compliance of taxpayers in paying motor vehicle tax is crucial to the success of the taxation system, especially in the local tax sector. However, the level of compliance among motor vehicle taxpayers in Indonesia remains relatively low and requires further attention. Several factors are believed to influence this compliance, including the taxpayer's knowledge about their tax obligations, their understanding of the tax sanctions imposed, and the ease of access to the taxation administration system, such as the SAMSAT mobile services.

This study aims to explore the influence of taxpayer knowledge, tax sanctions, and the SAMSAT mobile service system on the level of motor vehicle tax compliance at Pamulang University. The selection of Pamulang University as the research subject is considered interesting due to its large population, which includes students in semesters 4, 5, and 6 from various age groups and income levels, providing new insights into the factors affecting tax compliance within the academic community. Additionally, this research contributes to enriching the knowledge about the factors influencing motor vehicle tax compliance, particularly among a group that has not been widely studied before, and provides further insight into the effectiveness of the SAMSAT mobile service.

Through this study, it is hoped that dominant factors influencing motor vehicle tax compliance, particularly within the campus environment, can be identified, and an understanding of the important role of taxpayer knowledge, existing sanctions, and the SAMSAT mobile service system in improving tax compliance in Indonesia will be gained.

LITERATURE REVIEW

Attribution hypothesis

Attribution hypothesis could be a mental concept that clarifies how people decipher and quality causes to occasions and behaviors, both their claim and others'. It is based on the thought that individuals attempt to form sense of the world by crediting reasons or causes to distinctive events. In terms of human behavior, attribution hypothesis recommends that individuals tend to either trait activities to inner variables (such as identity, inspiration, or exertion) or outside variables (such as the environment, good fortune, or other people).

The hypothesis was at first created by Fritz Heider within the 1950s, and afterward extended by researchers like Harold Kelley and Bernard Weiner. Attribution hypothesis plays a key part in understanding how people see obligation, respond to victory or disappointment, and make judgments almost others' behaviors.

In common, attribution hypothesis is connected in different areas, counting social brain research, instruction, trade, and indeed in understanding customer behavior and organizational elements.

The information of citizens impacts their compliance and non-compliance in satisfying their assess commitments, which impacts state charge income. Based on the over portrayal, in connection to Engine Vehicle Assess, it can be said that charge information is anticipated to offer assistance citizens comply with paying their motor vehicle charge, hence expanding the compliance rate. Past investigate conducted by Ilhamsyah et al. (2016) conjointly by Ihsan in 2013 appeared that the taxpayer knowledge variable features a noteworthy impact on the citizen compliance variable.

The hypothesis formulation is as follows:

H1: "Taxpayer Knowledge has a positive effect on Motor Vehicle Taxpayer Compliance."

Attribution theory

Attribution theory is a psychological concept that explains how individuals interpret and attribute causes to events and behaviors, both their own and others'. It is based on the idea that people try to make sense of the world by attributing reasons or causes to different occurrences. In terms of human behavior, attribution theory suggests that people tend to either attribute actions to internal factors (such as personality, motivation, or effort) or external factors (such as the environment, luck, or other people).

The theory was initially developed by Fritz Heider in the 1950s, and later expanded by scholars like Harold Kelley and Bernard Weiner. Attribution theory plays a key role in understanding how individuals perceive responsibility, react to success or failure, and make judgments about others' behaviors.

In general, attribution theory is applied in various fields, including social psychology, education, business, and even in understanding consumer behavior and organizational dynamics.

The strict sanctions applied to taxpayers will encourage them to report their income accurately. "The more severe the sanctions imposed, the higher the level of taxpayer compliance." The positive relationship means that the higher or more severe the sanctions imposed, the more compliant the taxpayer will be. Sanctions here serve to provide a positive punishment for negligence in fulfilling tax obligations, and the deterrent effect will be felt by taxpayers after the sanctions for their negligence are applied. It is expected that taxpayers will learn from the mistakes they made, so that they will be more compliant in fulfilling their tax obligations in the following tax period. Tax sanctions in the research conducted by Ilhamsyah and colleagues showed a "significant effect on motor vehicle taxpayer compliance." Based on the above explanation, the hypothesis that can be formulated is as follows:

H2: "Motor Vehicle Tax Sanctions have a positive effect on Motor Vehicle Taxpayer Compliance."

Attribution theory

Attribution theory is a psychological concept that explains how individuals interpret and attribute causes to events and behaviors, both their own and others'. It is based on the idea that people try to make sense of the world by attributing reasons or causes to different occurrences. In terms of human behavior, attribution theory suggests that people tend to either attribute actions to internal factors (such as personality, motivation, or effort) or external factors (such as the environment, luck, or other people).

The theory was initially developed by Fritz Heider in the 1950s, and later expanded by scholars like Harold Kelley and Bernard Weiner. Attribution theory plays a key role in understanding how individuals perceive responsibility, react to success or failure, and make judgments about others' behaviors.

In general, attribution theory is applied in various fields, including social psychology, education, business, and even in understanding consumer behavior and organizational dynamics.

With this program, the public is not bothered by having to get out of the vehicle they are riding in, and within minutes, the vehicle tax matters, which previously took hours to process, can be completed quickly, smoothly, and easily. The continuous use of the Samsat drive-thru system will increase motor vehicle taxpayer compliance. The effectiveness of the implementation of the Samsat drive-thru system has been proven in a study by Rahmawati in 2013. The hypothesis that can be formulated based on the above explanation is as follows:

H3: "The Samsat Mobile System has a positive effect on Motor Vehicle Taxpayer Compliance."

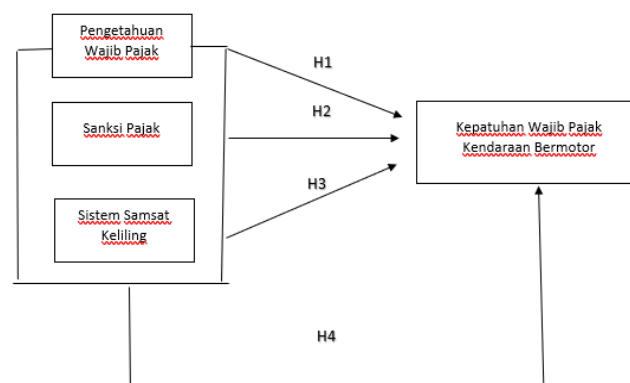


Figure 1. Conceptual Framework (images must be in good quality)

METHODOLOGY

This research consists of one dependent variable and three independent variables. The dependent variable, also called the related variable, is the variable that is influenced by the independent variables. In this study, the dependent variable is Taxpayer Compliance (Y). Meanwhile, the independent variables are the variables that influence the emergence of the dependent variable. The independent variables in this study are Taxpayer Knowledge (X1), Tax Sanctions (X2), and the Samsat Mobile System (X3). The operational variables of the research can be presented in the following table:

Here's the translated version of the table:

Variable	Dimension Indicator	
Taxpayer Compliance (Y)	Formal	<ol style="list-style-type: none"> 1. Timely submission of tax returns (SPT) for all types of taxes within one year. 2. Timely submission of tax returns (SPT) to facilitate taxpayers in obtaining services.
	Material	<ol style="list-style-type: none"> 3. No outstanding tax liabilities for all types of taxes. 4. Taxpayers' habit of reporting taxes results in no outstanding liabilities. 5. Never been convicted of crimes in the tax field resulting in imprisonment for 10-15 years. 6. Never engaged in tax evasion involving authorized parties for 10-15 years.
Taxpayer Knowledge (X1)	Formal	<ol style="list-style-type: none"> 1. Understanding general tax regulations. 2. Understanding tax procedures. 3. Knowledge of the Tax System in Indonesia. 4. Knowledge of the tax dispute resolution system in Indonesia. 5. Understanding the Function of Taxation. 6. Understanding the benefits of becoming a taxpayer.

Variable	Dimension	Indicator
Taxpayer Sanctions (X2)	Material	1. Delays in reporting taxes are subject to sanctions.
	Sanctions	2. Delays in paying taxes are subject to sanctions.
		3. The level of sanction enforcement.

Variable	Dimension	Indicator		
Mobile Samsat Regional System (X3)	Formal Sanctions	4. The level of sanction enforcement in the form of warnings.		
		5. Sanctions are used to improve taxpayer compliance.		
		6. Sanctions are used to enhance compliance.		
		7. Removal of sanctions improves taxpayer compliance.		
	Efficiency	8. Removal of sanctions does not make taxpayers non-compliant.		
		Regional Information	1. Being informed about the areas served by the Mobile Samsat System.	
			Efficiency	2. Ease of fulfilling obligations to pay motor vehicle taxes with the existence of the Mobile Samsat System.
				3. The Mobile Samsat System saves time in fulfilling motor vehicle tax obligations.

Agreeing to Sugiyono (2011, p.84), a test may be a portion or parcel of a populace that has certain characteristics. In case the populace is expansive and it is inconceivable for analysts to ponder all individuals of the populace, for occasion due to confinements in subsidizing, labor, and time, the analysts will take a test from the populace. The conclusions drawn from the test will at that point be connected to the populace. Subsequently, the test taken must be genuinely agent.

In this consider, the sort of sampling chosen is Likelihood Examining, which could be a examining procedure that gives each part of the populace an rise to chance of being chosen as a test. The inspecting strategy utilized is Basic Arbitrary Inspecting, as the populace has homogeneous characteristics.

****Information Investigation Strategy****

The information examination strategy utilized in this consider is numerous direct relapse examination. Numerous direct relapse examination looks at the direct relationship between two or more free factors (X_1, X_2, \dots, X_n) and a subordinate variable (Y). This investigation points to decide the heading of the relationship between the subordinate and free factors, whether the relationship is positive or negative, and to foresee the esteem of the subordinate variable in the event that the values of the free factors increment or diminish. The information utilized for this examination is ordinarily on an interim or proportion scale.

The different direct relapse condition is as takes after:

$$**Y' = a + b_1X_1 + b_2X_2 + b_3X_3**$$

****Clarification****:

- ****Y'** = Engine Vehicle Charge Income
- ****a** = Consistent
- ****b₁, b₂, b₃** = Relapse Coefficients
- ****X₁** = Engine Vehicle Charge Rate
- ****X₂** = Number of Engine Vehicles
- ****X₃** = Portable Samsat Framework

RESEARCH RESULT

Steps to test your results here

In this study, the sample consists of 92 respondents, selected from all two-wheeled motor vehicle taxpayers at Pamulang University. The study uses primary data collected through a questionnaire distributed directly to students in the 4th, 5th, and 6th semesters of Regular Class C. A total of 125 questionnaires were distributed, and 92 questionnaires were valid for analysis.

Where:

n = required sample size

N = total population

e = desired margin of error (0.1)

Descriptive Statistical Test

The variables used in this study include the Influence of Taxpayer Knowledge, Tax Sanctions, and the Mobile Samsat System on the Compliance of Motor Vehicle Taxpayers at Pamulang University.

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Pengetahuan Wajib Pajak	92	6	30	22.75	4.11
Sanksi Pajak	92	8	40	31.66	5.92
Sistem Samsat Keliling	92	5	25	19.15	3.93
Kepatuhan Wajib Pajak	92	6	30	24.14	4.40
Valid N (listwise)	92				

****4.2.2. Validity Test****

The validity test is used to measure whether a questionnaire is valid or not. A questionnaire is considered valid if its questions are able to accurately capture what is intended to be measured. The significance test is performed by comparing the r-value from the table (r-table) for the degree of freedom (df) = n-2. In this study, the number of samples (n) = 92, and the sample calculation uses the Slovin formula. From this, the r-table value is determined to be 0.1707.

The criteria for the validity test are based on the significance value:

- If the significance value < 0.05, the item is deemed valid.
- If the significance value > 0.05, the item is deemed invalid.

The table below presents the results of the validity test for the statements related to the variable of motor vehicle taxpayer compliance at Pamulang University.

		Correlations						
		X1.1	X1.2	X1.3	X1.4	X1.5	X1.6	Total
X1.1	Pearson Correlation	1	.698**	.661**	.604**	.473**	.274**	.767**
	Sig. (2-tailed)		.000	.000	.000	.000	.008	.000
	N	92	92	92	92	92	92	92
X1.2	Pearson Correlation	.698**	1	.602**	.605**	.400**	.265*	.743**
	Sig. (2-tailed)	.000		.000	.000	.000	.011	.000
	N	92	92	92	92	92	92	92
X1.3	Pearson Correlation	.661**	.602**	1	.822**	.739**	.571**	.918**
	Sig. (2-tailed)	.000	.000		.000	.000	.000	.000
	N	92	92	92	92	92	92	92
X1.4	Pearson Correlation	.604**	.605**	.822**	1	.624**	.495**	.869**
	Sig. (2-tailed)	.000	.000	.000		.000	.000	.000
	N	92	92	92	92	92	92	92
X1.5	Pearson Correlation	.473**	.400**	.739**	.624**	1	.632**	.809**
	Sig. (2-tailed)	.000	.000	.000	.000		.000	.000
	N	92	92	92	92	92	92	92
X1.6	Pearson Correlation	.274**	.265*	.571**	.495**	.632**	1	.682**
	Sig. (2-tailed)	.008	.011	.000	.000	.000		.000
	N	92	92	92	92	92	92	92
Total	Pearson Correlation	.767**	.743**	.918**	.869**	.809**	.682**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	
	N	92	92	92	92	92	92	92

** Correlation is significant at the 0.01 level (2-tailed).

* Correlation is significant at the 0.05 level (2-tailed).

		Correlations								
		X2.1	X2.2	X2.3	X2.4	X2.5	X2.6	X2.7	X2.8	Total
X2.1	Pearson Correlation	1	.882**	.799**	.648**	.770**	.767**	.178	.343**	.854**
	Sig. (2-tailed)		.000	.000	.000	.000	.000	.090	.001	.000
	N	92	92	92	92	92	92	92	92	92
X2.2	Pearson Correlation	.882**	1	.716**	.598**	.692**	.695**	.094	.252*	.776**
	Sig. (2-tailed)	.000		.000	.000	.000	.000	.371	.015	.000
	N	92	92	92	92	92	92	92	92	92
X2.3	Pearson Correlation	.799**	.716**	1	.712**	.769**	.772**	.189	.356**	.842**
	Sig. (2-tailed)	.000	.000		.000	.000	.000	.071	.001	.000
	N	92	92	92	92	92	92	92	92	92
X2.4	Pearson Correlation	.648**	.598**	.712**	1	.883**	.881**	.124	.319**	.802**
	Sig. (2-tailed)	.000	.000	.000		.000	.000	.239	.002	.000
	N	92	92	92	92	92	92	92	92	92
X2.5	Pearson Correlation	.770**	.692**	.769**	.883**	1	.914**	.167	.387**	.874**
	Sig. (2-tailed)	.000	.000	.000	.000		.000	.111	.000	.000
	N	92	92	92	92	92	92	92	92	92
X2.6	Pearson Correlation	.767**	.695**	.772**	.881**	.914**	1	.238*	.424**	.896**
	Sig. (2-tailed)	.000	.000	.000	.000	.000		.022	.000	.000
	N	92	92	92	92	92	92	92	92	92
X2.7	Pearson Correlation	.178	.094	.189	.124	.167	.238*	1	.643**	.488**
	Sig. (2-tailed)	.090	.371	.071	.239	.111	.022		.000	.000
	N	92	92	92	92	92	92	92	92	92
X2.8	Pearson Correlation	.343**	.252*	.356**	.319**	.387**	.424**	.643**	1	.647**
	Sig. (2-tailed)	.001	.015	.001	.002	.000	.000	.000		.000
	N	92	92	92	92	92	92	92	92	92
Total	Pearson Correlation	.854**	.776**	.842**	.802**	.874**	.896**	.488**	.647**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	
	N	92	92	92	92	92	92	92	92	92

** Correlation is significant at the 0.01 level (2-tailed).

* Correlation is significant at the 0.05 level (2-tailed).

		Correlations						
		Y.1	Y.2	Y.3	Y.4	Y.5	Y.6	Total
Y.1	Pearson Correlation	1	.600**	.662**	.674**	.466**	.551**	.823**
	Sig. (2-tailed)		.000	.000	.000	.000	.000	.000
	N	92	92	92	92	92	92	92
Y.2	Pearson Correlation	.600**	1	.621**	.533**	.370**	.457**	.733**
	Sig. (2-tailed)	.000		.000	.000	.000	.000	.000
	N	92	92	92	92	92	92	92
Y.3	Pearson Correlation	.662**	.621**	1	.628**	.485**	.540**	.814**
	Sig. (2-tailed)	.000	.000		.000	.000	.000	.000
	N	92	92	92	92	92	92	92
Y.4	Pearson Correlation	.674**	.533**	.628**	1	.432**	.558**	.796**
	Sig. (2-tailed)	.000	.000	.000		.000	.000	.000
	N	92	92	92	92	92	92	92
Y.5	Pearson Correlation	.466**	.370**	.485**	.432**	1	.840**	.771**
	Sig. (2-tailed)	.000	.000	.000	.000		.000	.000
	N	92	92	92	92	92	92	92
Y.6	Pearson Correlation	.551**	.457**	.540**	.558**	.840**	1	.839**
	Sig. (2-tailed)	.000	.000	.000	.000	.000		.000
	N	92	92	92	92	92	92	92
Total	Pearson Correlation	.823**	.733**	.814**	.796**	.771**	.839**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	
	N	92	92	92	92	92	92	92

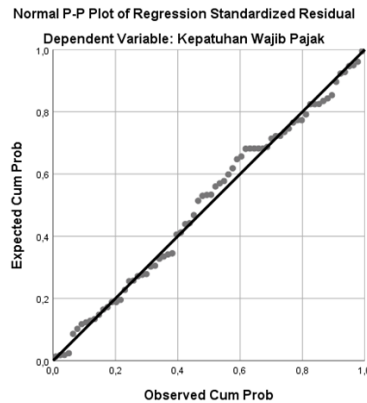
** Correlation is significant at the 0.01 level (2-tailed).

		Correlations					
		X3.1	X3.2	X3.3	X3.4	X3.5	Total
X3.1	Pearson Correlation	1	.579**	.622**	.550**	.716**	.790**
	Sig. (2-tailed)		.000	.000	.000	.000	.000
	N	92	92	92	92	92	92
X3.2	Pearson Correlation	.579**	1	.903**	.885**	.738**	.922**
	Sig. (2-tailed)	.000		.000	.000	.000	.000
	N	92	92	92	92	92	92
X3.3	Pearson Correlation	.622**	.903**	1	.875**	.722**	.927**
	Sig. (2-tailed)	.000	.000		.000	.000	.000
	N	92	92	92	92	92	92
X3.4	Pearson Correlation	.550**	.885**	.875**	1	.760**	.912**
	Sig. (2-tailed)	.000	.000	.000		.000	.000
	N	92	92	92	92	92	92
X3.5	Pearson Correlation	.716**	.738**	.722**	.760**	1	.888**
	Sig. (2-tailed)	.000	.000	.000	.000		.000
	N	92	92	92	92	92	92
Total	Pearson Correlation	.790**	.922**	.927**	.912**	.888**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	
	N	92	92	92	92	92	92

** Correlation is significant at the 0.01 level (2-tailed).

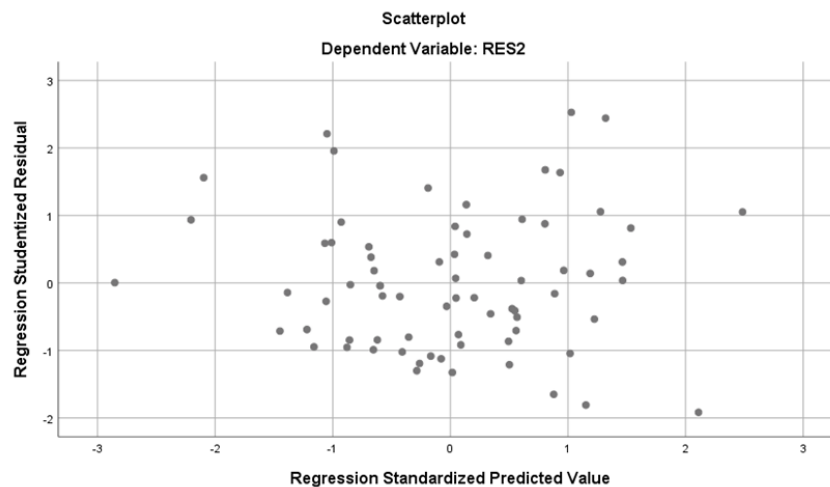
Typicality Test

The ordinariness test is conducted to decide whether, in a relapse show, the subordinate and autonomous factors (or both) have a typical dispersion or not (Sari et al., 2021). The ordinariness test utilizing the graphical strategy is performed by looking at the ordinary P-plot of relapse standardized residuals. A great relapse show has information that's ordinarily or about regularly dispersed. In this think about, the comes about of the relapse show can be seen within the taking after figure:



Typicality TThis test is conducted to look at whether there's an disparity of fluctuation and residuals in a relapse demonstrate over perceptions. In case the change and residuals stay steady over perceptions, it is alluded to as homoscedasticity, and in case they change, it is called heteroscedasticity. A great relapse show shows homoscedasticity or does not have heteroscedasticity (Ghozali, 2016:

134, as cited in AYU, 2019). The comes about of the heteroscedasticity test are displayed within the taking after figure:



DISCUSSION

Hypothesis H1 states that Taxpayer Knowledge has an effect on Motor Vehicle Taxpayer Compliance at Pamulang University. It can be concluded that hypothesis H0 is rejected, and H1 is accepted.

This finding is consistent with the study by Aprilianti (2021), which states, "Taxpayer Knowledge influences Motor Vehicle Taxpayer Compliance at Pamulang University." It can be said that the higher the level of taxpayer knowledge, the greater the compliance of taxpayers in paying motor vehicle taxes.

CONCLUSIONS AND RECOMMENDATIONS

Speculation H4:

The impact of citizen information, charge sanctions, and the presence of a portable SAMSAT framework at the same time influences the compliance of engine vehicle citizens at Universitas Pamulang.

The increment in engine vehicle citizen compliance at Universitas Pamulang is impacted by citizen information, charge sanctions, and the presence of a portable SAMSAT framework, which is as of now well recognized by the open. As a result, citizens ended up more compliant in paying engine vehicle charges.

Progressed Inquire about

Based on the inquire about that has been conducted, there are a few confinements experienced by the analyst. Subsequently, the recommendations that can be given to future analysts with respect to engine vehicle citizen compliance are as takes after:

It is prescribed that future analysts incorporate extra components that may make strides the level of compliance of citizens in paying charges for two-wheeled engine vehicles

AFFIRMATION

I would like to precise my earnest appreciation to my companions, teachers, and all people who have contributed to the completion of this proposition investigate. I am significantly grateful for the direction, bolster, and profitable bits of knowledge given all through this prepare. To my teachers, thank you for your mastery, useful criticism, and commitment, which have incredibly upgraded the quality of my work. To my companions and colleagues, your support and help have been genuinely priceless. I profoundly appreciate your time, exertion, and unflinching bolster, without which this investigate would not have been possible.

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